

# MI-1040 H SCHEDULE OF APPORTIONMENT

# 2000

Issued under the authority of P.A. 281 of 1967. Filing is mandatory.  
Failure to file subjects you to penalty and interest.

Please read the instructions on the back before completing this form.

Attachment Sequence No. 9

PART 1:  
IDENTIFICATION

Your First Name, Middle Initial and Last Name	Your Social Security Number
Name of Business Entity	Federal Employer ID Number (FEIN)

PART 2:  
COMPUTATION OF  
APPORTIONMENT PERCENTAGE

\* Property Factor

1. Average Michigan property ..... 1. \$ .....00
2. Michigan rentals x 8 ..... 2. \$ .....00
3. Total Michigan property (add lines 1 and 2) ..... 3. \$ .....00
4. Average total property ..... 4. \$ .....00
5. Total rentals x 8 ..... 5. \$ .....00
6. Total property (add lines 4 and 5) ..... 6. \$ .....00
7. Percentage (DIVIDE line 3 by line 6) ..... 7. ....%

Payroll Factor

8. Michigan payroll ..... 8. \$ .....00
9. Total payroll ..... 9. \$ .....00
10. Percentage (DIVIDE line 8 by line 9) ..... 10. ....%

\*\* Sales Factor

11. Michigan sales ..... 11. \$ .....00  
(See instructions regarding throwback sales.)
12. Total sales ..... 12. \$ .....00
13. Percentage (DIVIDE line 11 by line 12) ..... 13. ....%

Percentage

14. Total percentage (ADD lines 7, 10 and 13) ..... 14. ....%
15. Apportionment percentage (divide line 14 by 3) ..... 15. ....%

If you have less than 3 factors, divide by number of factor(s). Number of factors are those factors (property, payroll or sales), that have denominators (lines 6, 9 or 12, respectively) greater than zero.

\* Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\* Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

PART 3:  
COMPUTATION OF INCOME  
ATTRIBUTABLE TO  
ANOTHER STATE(S)

16. Business income included in adjusted gross income that is subject to apportionment (include ordinary and portfolio income, and all other business income) ..... 16. \$ .....00
17. Apply percentage from Part 2, line 15 to amount on Part 3, line 16 ..... 17. \$ .....00
18. Income attributable to another state(s). Subtract amount on line 17 from line 16. Enter here and on MI-1040, Schedule 1, line 11 ..... 18. \$ .....00